

HELM

FINANCIAL CORPORATION

One Embarcadero Center • San Francisco, CA 94111
415/398-4510 FAX 415/398-4816

July 10, 2000

RECORDATION NO. 18874-C FILED

JUL 11 '00 11:89 AM
75
SURFACE TRANSPORTATION BOARD

Mr. Vernon Williams
Surface Transportation Board
1925 K Street, N.W.
Washington, D.C. 20423-0001

RE: Termination of Lease of Railroad Equipment dated July 7, 2000
("Termination") by Helm Financial Corporation ("Lessor").

Dear Mr. Williams:

On behalf of Helm Financial Corporation, I submit for filing and recording, under 49 U.S.C. Section 11303(a) and the regulations promulgated thereunder the following document:


Three (3) fully-executed originals of the above-referenced Termination.

In connection with the recording of the Termination, please note the following information:

<u>Name and Address of Lessor:</u>	Helm Financial Corporation One Embarcadero Center, Suite 3700 San Francisco, CA 94111
<u>Name and Address of Lessee:</u>	Norfolk Southern Railway Company 110 Franklin Road, SE Roanoke, VA 24042-0072
<u>Equipment:</u>	Seventy-eight (78) boxcars more fully described in <u>Schedule A</u> attached hereto.
<u>Previous STB Filings:</u>	Memorandum of Lease of Railroad Equipment filed July 1, 1994 at 2:30 p.m. under Recordation Number 18874 .

Please file this Termination as a supplementary document and return two (2) stamped originals to my attention. A check covering the filing fee of twenty-six dollars (\$26.00) is enclosed.

Yours truly,



Alison Drain
Document Administrator

/ad
Enclosures (3)

RECORDATION NO. 18874-C FILED

TERMINATION OF LEASE OF RAILROAD EQUIPMENT

JUL 11 '00

11:39 AM

SURFACE TRANSPORTATION BOARD

THIS TERMINATION OF LEASE OF RAILROAD EQUIPMENT ("Termination") is dated July 7, 2000 by HELM FINANCIAL CORPORATION (as successor in interest to Helm-Atlantic Associates Limited Partnership), a California corporation ("Lessor").

1. Recitals. Lessor entered into the Lease of Railroad Equipment dated as of May 9, 1994, as amended ("Lease"), with Norfolk Southern Railway Company, a Delaware corporation ("Lessee"), with respect to the seventy-eight (78) boxcars described in Schedule A attached hereto. The Lease is on file at the Surface Transportation Board of the Department of Transportation ("STB") under STB Recordation Number 18874 filed on July 1, 1994 at 2:30 p.m.

The Lease was terminated as of July 7, 2000. The purpose of this Termination is to provide a formal termination document for filing with the STB.

2. Termination. The Lease is hereby formally terminated.

IN WITNESS WHEREOF, Lessor, pursuant to due corporate authority, has caused this Termination to be signed in its corporate name on the date indicated below its signature.

HELM FINANCIAL CORPORATION

By: 

Name: John F. Dains
Title: Senior Vice President and
Chief Financial Officer



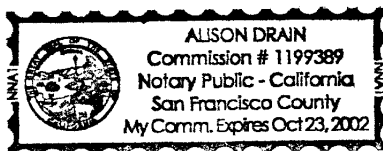
STATE OF CALIFORNIA)
) S.S.
COUNTY OF SAN FRANCISCO)

On July 7, 2000, before me, Alison Drain, personally appeared John F. Dains, Senior Vice President and Chief Financial Officer of **HELM FINANCIAL CORPORATION**,

 X personally known to me -OR-

 proved to me on the basis of satisfactory evidence

to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.



Witness my hand and official seal.

Alison Drain
SIGNATURE OF THE NOTARY

[Notarial Seal]

SCHEDULE A

To the Termination of Lease of Railroad Equipment dated July 7, 2000.

THE UNITS

Equipment Description:

Seventy-eight (78), 4 door, 86' boxcars.

Group A Unit Numbers:

NW 86000, 86002, 86003, 86006, 86008, 86010, 86011, 86012, 86014, 86015,
86016, 86017, 86018, 86020, 86021, 86023, 86024, 86025, 86026, 86028,
86029, 86030, 86031, 86032, 86033, 86034, 86035, 86038, 86039, 86040,
86041, 86043, 86044, 86045, 86047, 86048, 86049, 86050, 86051, 86052,
86053, 86055, 86056, 86067, 86068, 86069, 86070, 86073, 86074, 86075,
86076, 86079, 86081, 86082, 86083, 86084, 86085, 86086, 86087, 86088,
86090, 86100, 86101, 86102, 86103, 86104, 86105.

Group B Unit Numbers:

NS 489664, 489665, 489667